The Effect of Contribution Restaurant Tax, Advertising Tax, Hotel Tax, and Parking Tax on Local Revenue of Metro City in 2016-2020

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Abstract

Local Revenue is income obtained through sources of funds from local tax, regional retribution, the results of the management of the separated regional wealth, and other legitimate local revenues. Restaurant tax, advertising tax, hotel tax, and parking tax are included in local taxes, which are one of the sources of local revenue in Metro City. This study aims to determine the contribution of restaurant tax, advertising tax, hotel tax, and parking tax to local revenue in Metro City for 2016-2020. This study uses quantitative methods with descriptive research types. The population used is a local revenue budget realization report of Metro City, with a sample of 60 samples consisting of January 2016 to December 2020. The sampling technique used is non-probability sampling with saturated sampling. In this study, multiple linear regression analysis was used. This study uses Microsoft Excel 2016 and SPSS 26 Version 9 to process the data. The average contribution of restaurant tax revenue to local revenue during 2016-2020 is 95.39%, the contribution of advertising tax is 28.39%, the contribution of hotel tax is 18.00%, and the contribution of parking tax is 18.18%. The study's results simultaneously show an influence between restaurant tax, advertising tax, hotel tax, and parking tax on local revenue of 17.7%. The remaining 82.3% is influenced by other variables not explained in this study. Partially, the parking tax has a significant effect on local tax. However, the restaurant tax, advertising tax, and hotel tax have no significant effect on local revenue.

Keywords
Restaurant Tax, Advertising Tax, Hotel Tax, Parking Tax, and Local Revenue

1. Introduction
One of the cities in Lampung is Metro City. Metro City has an area of 68,74 km^2 or 6.874 ha, with a population of 150,950 inhabitants. The administrative area of Metro City Regional Regulation Number 25 of 2000 concerning the Expansion of Urban Villages and Subdistricts in Metro City, covers 5 sub-districts and 22 urban villages. Metro City itself is planning an improvement and development into a more advanced city, towards its vision and mission as a city of education and family tourism in the province of Lampung. The government is making various efforts to improve the security, cleanliness, education sector, as well as increasing the optimization of green open spaces, public facilities, and beautifying every corner of the city by creating small parks.

Based on Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, Article 1 point 18 that Local Revenue is the income obtained by the region based on Regional Regulations by statutory regulations. Based on Law Number 28 of 2009 concerning Local Revenue, regional financial sources extracted from the relevant regional area consist of regional tax proceeds, regional retribution proceeds,

separated regional wealth management results, and other legitimate local revenue. Therefore, local revenue becomes a very important factor for a region, which will become its source of funds from the region. Of the various alternative sources of revenue that the regions may collect, the Law on regional government and financial balance between the center and the regions stipulates regional taxes and regional levies as one source of revenue originating from within the region can be developed according to each condition area. The author's motivation to conduct research using the dependent variable is local revenue, because to see how much the contribution of the local tax to local revenue in Metro City. Considering that there are still many things that need to be improved and even updated in the construction of existing facilities and infrastructure in Metro City.

Tax is an interesting phenomenon in the life of society and the state. Taxes are one of the main sources of revenue for a country which are paid by the community and as collection fees that the government can impose based on the provisions of tax laws and regulations. Taxpayer compliance is one thing that can achieve tax revenue targets (Dewi & Asalam, 2021). If the taxpayer rate is high, the tax revenue will also increase. Regional taxes are one of the important sources of regional income to finance the implementation of regional government. Based on Law Number 28 of 2009 concerning Local Taxes and Charges, regional taxes are divided into two types, namely Provincial taxes and Regency/City taxes. In this study, the author wants to discuss several types of taxes in Regency/City taxes, is restaurant tax, advertising tax, hotel tax, and parking tax. Contributions determine the extent to which local taxes contribute to local revenue. In other words, the greater the results obtained, the greater the role of the regional taxes on local revenue and vice versa.

Contributions are contributions in various forms, donations in the form of funds, programs, ideas, and energy given to other parties to achieve something better and more efficient. The authors want to know whether there is a contribution from local taxes, especially from the restaurant tax sector, advertising tax, hotel tax, and parking tax, in increasing local revenue. The authors take the four taxes because they can be associated with local tax acquisition factors related to the vision and mission of Metro City as a city of education and family tourism. The authors conducted this study using the independent variable contribution of restaurant tax, advertising tax, hotel tax, and parking tax because of the large number of restaurants, billboards/advertisements, hotels, and parking lots in Metro City. This can be an opportunity for an increase in local taxes because Metro City is a city of education and family tourism in Lampung province. The authors want to know whether the contribution of the four local tax objects has a significant positive effect on local revenue. This study is in line with the several previous studies, such as Primandari & Dahlia (2020), Samosir (2020), Jariyah & Mildawati (2020), D. A. Pratama et al. (2019), Mutiarahajarani et al. (2018), Ahmad et al. (2021), Kautsar (2020), Rikayana & Nurhasanah (2020), Noviyanti & Zaini (2019), and Nababan & Putra (2018). There are similarities and differences in the current study with previous research, such as the dependent variable, independent variable, and the results of the study.

1.1 Objectives
This study aims to determine how the contribution of restaurant tax, advertisement tax, hotel tax, and parking tax to the local revenue of Metro City in 2016-2020, either simultaneously or partially. Because there is still infrastructure in public places that has not been repaired by the Metro City government, considering whether the source of local revenue is running well in accordance with the targeted budget. Therefore, the results of this study will be a good reference. In addition, they can be re-examined using other independent variables that can explain local revenue and local taxes within the latest time span.

2. Literature Review
Based on Law Number 12 of 1999, Metro City was formed and become one of the major cities in Lampung and was inaugurated in Jakarta on April 27, 1999. Initially, the organizational structure of the Metro City Government was formed through Regional Regulation Number 1 of 2001 consisting of 9 Regional Autonomous Services. With the issuance of Government Regulation Number 8 of 2003, there is an organizational arrangement of Regional Apparatus carried out by the Metro City Regional Government in accordance with what has been regulated in Regional Regulation Number 3 of 2003 concerning the Establishment of the Organizational Structure and Work Procedure of Regional Apparatus. Based on information from Fitrianna (2022), Metro City is included in the list of 7 cities in Indonesia with the cheapest living costs. Metro City is ranked 4th in Indonesia and 2nd on the island of Sumatera after Sibolga City.

Several factors caused the authors to choose the research object in Metro City. First, in line with the vision and mission of Metro City as a city of education and family tourism, creating opportunities for immigrant students and local and local or non-local tourism visitors for the Government to increase the realization of local revenue through income from regional taxes, such as restaurant tax, advertising tax, hotel tax, and parking tax. Second, it can be seen from the comparison of Bandar Lampung City and Metro City that the proportion of Metro City is superior to Bandar Lampung City in terms of local revenue providers. This is the reason for the authors in addition to knowing what factors cause an increase in local revenue in Metro City, the authors also want to know whether Metro City is also superior in other things, both the achievement of the independence ratio and in terms of infrastructure progress. As it is known, one of the indicators of the success of a regional autonomy is independence.

Table 1 Comparison of Target and Realizatian of Local Revenue
of Bandar Lampung City with Metro City in 2016-2020

Year	Bandar Lampung			Metro		
	Target	Realization	(%)	Target	Realisasi	(%)
2016	689,276,566,560.53	483,379,398,034.84	70.13	105,719,360,172.00	113,980,279,167.58	107.81
2017	779,276,566,600.00	612,809,680,623.87	78.64	127,386,258,021.00	138,766,022,894.45	108.93
2018	788,377,674,850.00	550,275,048,130.32	69.80	136,386,374,028.00	132,202,276,039.19	96.93
2019	833,434,356,250.00	627,296,544,826.64	75.27	142,622,582,990.00	176,193,138,893.39	123.54
2020	1,130,709,788,662.00	537,542,438,100.11	47.54	178,466,801,656.69	221,659,768,687.24	124.20

Source: (Directorate-General of Regional Fiscal Balance, 2021)

Based on the Table 1, Metro City tends to increase every year from the set budget, in 2016 increased to 107.81%, in 2017 increased to 108.93%, while in 2018 it decreased from the previous year to 96.93%, but in 2019 it increased again to 123.54%, and in 2020 it continues to increase to 124.20%. Seeing the decline in Metro City's local revenue that occurred in 2018, the authors is also interested in knowing what factors make Metro City's local revenue under or not meeting that targets set for that year.

Based on Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, Article 1 point 18 that Local Revenue is the income obtained by the region based on Regional Regulations by statutory regulations. Based on Law Number 28 of 2009 concerning Local Revenue, namely regional financial sources extracted from the relevant regional area consisting of regional tax proceeds, regional retribution proceeds, separated regional wealth management results, and other legitimate local revenue. Local revenue is one of the sources of regional finance which is also the spearhead in the administration of autonomous regional governments. Local revenue is one measure of a region on determining the independence of a region. The greater the amount of local revenue, the higher the level of independence of a region. Local revenue is the backbone of regional financing. Therefore, the ability of an area to explore local revenue will affect the development of the area.

Contribution is an individual or group involvement in real assistance with a certain impact from all aspects (Marlina, 2020). Meanwhile, according to Siadari (2020) contribution is assistance in the form of money, thoughts, and even energy, whose function is to help the success of an activity to achieve a common goal. The reason the authors conducted this study using the independent variable contribution of restaurant tax, advertising tax, hotel tax, and parking tax because of the many restaurants, billboards, hotels, and parking area in Metro City. This can be an opportunity for an increase in local taxes because Metro City as a family tourism city in Lampung, so the authors want to know whether the contribution of the four local tax objects has a significant positive effect on local revenue. To find out the contribution of restaurant tax, advertising tax, hotel tax, and parking tax to local revenue, according to Mustoffa (2018), it can be done with the following calculation:

$$\text{Contribution} = \frac{\textbf{Realization of Local Tax Revenue}}{\textbf{Realization of Local Revenue}} \quad \text{X} \quad 100\%$$

Meanwhile, calculating local revenue, it can be done with the following calculations:

Local Revenue =Total of local tax + Total of regional retribution + Total of separated regional wealth management + Total of other legitimate local revenue

Based on Law Number 28 of 2009 concerning Local Taxation and Charges in Article 1 number 10, Local Tax, after this referred to as Tax, shall mean obligatory contribution to the Region owed by private individuals or entities of enforced nature based on the Law, without receiving direct compensation and used for the needs of the Region mostly for the welfare of the people. Local tax is a levy that an individual or entity must pay with statutory regulations, the purpose of which is to use it for the benefit of an area, both government and public. In this study, the authors chose to research four examples of local taxes in Metro City restaurant tax, advertising tax, hotel tax, and parking tax on local revenue in Metro City, which are included in the Regency/City level taxes.

Based on Law Number 28 of 2009 in Article 1 number 22 and 23 concerning Local Taxation and Charges, restaurant tax shall mean tax for services provided by restaurants. Therefore, a restaurant shall mean food and/or beverages providers with a payment collection, which also covers restaurants, cafeterias, canteens, food stalls, bars, and similar types, including catering services. Previous research on restaurant tax has been conducted by Jariyah & Mildawati (2020). It is in line with Sukmawati & Ishak (2019), which prove that the restaurant tax contributes to local revenue. However, according to Lasmini & Astuti (2019) and Samosir (2020), restaurant taxes contribute less to local revenue.

Based on Law Number 28 of 2009 in Article 1 number 26 and 27 concerning Local Taxation and Charges, advertising tax shall mean a tax on the placement of advertisements. Advertisements shall mean things, tools, acts, or media that in forms and varieties of types are designed for commercial purposes to introduce, suggest, promote, or attract public attention to the goods, services, persons, or entities, which can be seen, read, heard, felt, and/or enjoyed by the public. Previous research on advertising tax has been conducted by Sukmawati & Ishak (2019). It is in line with Yulia (2020), which proves that the advertising tax has a significant effect simultaneously or partially on local revenue. However, according to Jariyah & Mildawati (2020) and Primandari & Dahlia (2020) said that the advertising tax contributed less to local revenue.

Based on Law Number 28 of 2009 in Article 1 number 20 and 21 concerning Local Taxation and Charges, hotel tax shall mean a tax on hotel services. Therefore, the hotel shall mean facilities of services providers covering services for accommodation/rest, including other related services with a collection of payment, covering motels, inns, tourist cottages, tourist hostels, lodgings, bed-and-breakfasts, and other similar types, as well as rooms for rent with a total of more than 10 (ten) rooms. Previous research on hotel tax has been conducted by Rukmana et al. (2021) and is in line with Mulyani et al. (2022), which proves that hotel taxes have made a good contribution to local revenue. However, according to Jariyah & Mildawati (2020) and Lasmini & Astuti (2019), hotel tax contributions do not affect local revenue.

Based on Law Number 28 of 2009 in Articles 1 number 31 and 32 concerning Local Taxation and Charges, parking tax shall mean a tax on operating parking lots beyond roads, whether provided with the main business or provided as a business, including the provision of location for temporary entrustment of motor vehicles. Parking shall mean the temporary condition of a motor vehicle that is stationary. Previous research on parking tax has been conducted by Yusuf & Maidar (2018). It is in line with Pratama et al. (2019), which state that the parking tax contribution significantly affects local revenue. However, according to Widjaya et al. (2018) and Indasari et al. (2020) stated that the parking tax contribution has no significant effect on local revenue.

3. Methods

This research can be categorized into descriptive research because this research analyzes data by explaining or describing the data collected to make conclusions from the sample data. The method used in this research is the quantitative method. This research was conducted to explain, test, and prove the influence between variables, namely from the independent variable to the dependent variable. Where the independent variable is the contribution of restaurant tax, advertising tax, hotel tax, and parking tax to the dependent variable, namely local revenue in Metro City for the 2016-2020 period, either simultaneously or partially. Quantitative methods are quantitative research with a firm and orderly structure, so the beginning to the end of the research can be predicted. The object in this research is a Metro City with a research period from 2016-2020.

4. Data Collection

The type of data used in this research is secondary data because the data obtained by the researcher is in the form of a document regarding the local revenue of Metro City in 2016-2020, which was obtained from the Regional Tax and Retribution Management Agency of Metro City. Therefore, the data used in this research is time-series data. The method of data collection in this research was carried out by observation. The information used in this research can be obtained from the Law, the internet in the form of a web or official website, books, and even journals from previous research.

5. Results and Discussion

5.1 Descriptive Statistics

The variables analyzed in this study consisted of the dependent variable and the independent variable. The dependent variable in this study is local revenue. At the same time, this study's independent variables are restaurant tax, advertising tax, hotel tax, and parking tax. The type of data used in this research is time-series data. The data used in this study is a Local Revenue Budget Realization Report of Metro City for 2016-2020, obtained from the Regional Tax and Retribution Management Agency of Metro City. The total observations used in this study were 60 data. The study used monthly time intervals from 2016-2020. The following are the results of the descriptive statistical test in Table 2 below.

Table 2 Descriptive Statistics Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Restaurant Tax	60	45361174	509403471	129593014.37	91701652.225
Advertising Tax	60	2152500	165944607	36829800.23	33670672.571
Hotel Tax	60	3206000	43159413	22560408.72	7702675.257
Parking Tax	60	2024500	45673300	24222994.17	9752025.276
Local Revenue	60	4321644630	34315625927	13310363428.03	6482307039.180
Valid N (listwise)	60				

Source: (Results of data processing with SPSS 26 version 9, 2022)

Table 2 shows that local revenue had a minimum value of 4,321,644,630 in January 2018 and a maximum value of 34,315,625,927 in December 2017. The mean value is 13,310,363,428.03 and this value is greater than the standard deviation value of 6,482,307,039.180. This shows that the local revenue data for Metro City in 2016-2020 does not vary or are grouped.

Restaurant tax had a minimum value of 45,361,174 in June 2020 and a maximum value of 509,403,471 in December 2019. Therefore, the mean value is 129,593,014.4, greater than the standard deviation value of 91,701,652.22. This shows that the restaurant tax data for 2016-2020 does not vary or are grouped.

Advertising tax had a minimum value of 2,152,500 in September 2016 and a maximum value of 165,944,607 in September 2019. The mean value is 36,829,800.23, greater than the standard deviation value of 33,670,672.57. This shows that the advertising tax data for 2016-2020 does not vary or are grouped.
Hotel tax had a minimum value of 3,206,000 in May 2020 and a maximum value of 43,159,413 in December 2020. Therefore, the mean value is 22,560,408.72, greater than the standard deviation value of 7,702,675.257. This shows that the hotel tax data for 2016-2020 does not vary or are grouped.

Parking tax had a minimum value of 2,024,500 in June 2017 and a maximum value of 45,673,300 in November 2019. The mean value is 24,222,994.17, greater than the standard deviation value of 9,752,025.276. This shows that the parking tax data for 2016-2020 does not vary or are grouped.

5.2 Classic Assumption Test
In this study, the authors have tested the classical assumptions consisting of the normality test, multicollinearity test, and autocorrelation test.

1) Normality Test
Normality test in this study through the One-Sample Kolmogorov Smirnov test (K-S), this is done by comparing results or the significance value of residual normality, with the criteria if significant > 0.05 then the hypothesis is accepted. The following are the results of the normality test using SPSS 26 Version 9:

Table 3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	-.0000001
	Std. Deviation	5676614481.46709700
Most Extreme Differences	Absolute	.128
	Positive	.128
	Negative	-.092
Test Statistic		.128
Asymp. Sig. (2-tailed)		.015[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.
  Source: (Results of data processing with SPSS 26 version 9, 2022)

Based on the Table 3, it is known that the significance probability value is 0.15 > 0.05, so it can be said that the data is normally distributed.

2) Multicollinearity Test
Multicollinearity test is seen on the value of Variance Inflation Factor (VIF) and Tolerance in the research results, with the criteria if VIF < 10 and if Tolerance > 0.10 then there is no multicollinearity problem. The following are the results of the normality test using SPSS 26 Version 9:

Table 4 Multicollinearity Test Results
Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1 (Constant)	7426570705.907	2845593428.548		2.610	.012		
Restaurant Tax	9.424	10.179	.133	.926	.359	.672	1.487
Advertising Tax	-40.372	25.141	-.210	-1.606	.114	.818	1.223
Hotel Tax	-48.279	110.186	-.057	-.438	.663	.813	1.229
Parking Tax	298.830	95.898	.450	3.116	.003	.670	1.493

a. Dependent Variable: Local Revenue
  Source: (Results of data processing with SPSS 26 Version 9, 2022)

Based on the Table 4, the VIF value of the restaurant tax is 1.487, advertising tax is 1.223, hotel tax is 1.229, and parking tax is 1.493, which means that the results of the four variables have a VIF < 10. Then it is known that the Tolerance value of the restaurant tax is 0.672, advertising tax is 0.818, hotel tax is 0.813, and parking tax is 0.670, which means that the results of the four variables have a Tolerance > 0.10. So, it can be said that the restaurant tax, advertising tax, hotel tax, and parking tax do not have multicollinearity problems.

3) Autocorrelation Test

Autocorrelation test in this study through the Durbin-Watson test. The following are the results of the normality test using SPSS 26 Version 9:

Table 5 Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.483[a]	.233	.177	5879414266.282	1.950

a. Predictors: (Constant), Parking Tax, Hotel Tax, Advertising Tax, Restaurant Tax

b. Dependent Variable: Local Revenue
Source: (Results of data processing with SPSS 26 Version 9, 2022)

Based on the Table 5, it is known that the Durbin-Watson value is 1.950, so it can be concluded that there is no autocorrelation because the Durbin-Watson value is between -2 to +2.

5.3 Multiple Linear Regression Analysis Model Selection

The aim is to measure the intensity of the relationship between two or more variables and to predict the approximate value of Y over the value of X. This study uses multiple linear regression analysis because its function is to find the effect of two or more independent variables (restaurant tax, advertising tax, hotel tax, and parking tax) on the dependent variable (local revenue). Regression analysis is a method or technique of analyzing research hypotheses to test whether there is an influence between one variable and another, expressed in the form of a mathematical equation (Mutiarahajarani et al., 2018).

5.4 Multiple Linear Regression Analysis Research Results

The equation of the multiple linear regression model that explains the restaurant tax, advertising tax, hotel tax, and parking tax on local revenue for 2016-2020 is:

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + e$$

Table 6 Multiple Linear Regression Analysis Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	7426570705.907	2845593428.548		2.610	.012
	Restaurant Tax	9.424	10.179	.133	.926	.359
	Advertising Tax	-40.372	25.141	-.210	-1.606	.114
	Hotel Tax	-48.279	110.186	-.057	-.438	.663
	Parking Tax	298.830	95.898	.450	3.116	.003

a. Dependent Variable: Local Revenue
Source: (Results of data processing with SPSS 26 Version 9, 2022)

Based on Table 6, shows that calculations for multiple linear regression analysis are as follows:

$$Y = 7{,}426{,}570{,}706 + 9.424\ X1 - 40.372\ X2 - 48.279\ X3 + 298.830\ X4 + e$$

Information:
Y = Dependent variable (Local revenue)
X = Independent variable, consisting of:
- X1 = Restaurant tax
- X2 = Advertising tax
- X3 = Hotel tax
- X4 = Parking tax

a = Constant
b = Regression coefficient on each independent variable
e = Error

1) The constant of 7,426,570,706 indicates that if the restaurant tax, advertising tax, hotel tax, and parking tax variables are zero (0), then the value of local revenue is 7,426,570,706.
2) The value of the regression coefficient on the restaurant tax independent variable is 9.424, which states that for every 1 unit increase in restaurant tax, then local revenue will increase by 9.424 units, assuming that the other independent variables are fixed or constant (0).
3) The value of the regression coefficient on the advertising tax independent variable is -40.372, which states that for every 1 unit increase in advertising tax, local revenue will decrease by -40.372 units, assuming that the other independent variables are fixed or constant (0).
4) The value of the regression coefficient on the hotel tax independent variable is -48.279, which states that for every 1 unit increase in hotel tax, local revenue will decrease by -48.279 units, assuming that the other independent variables are fixed or constant (0).
5) The value of the regression coefficient on the parking tax independent variable is 298.830, which states that for every 1 unit increase in parking tax, then local revenue will increase by 298.830 units, assuming that the other independent variables are fixed or constant (0).

5.5 Discussion
1) The Effect of Restaurant Tax, Advertising tax, Hotel Tax, and Parking Tax on Local Revenue

Table 7 Simultaneously Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.780E+20	4	1.445E+20	4.180	.005[b]
	Residual	1.901E+21	55	3.457E+19		
	Total	2.479E+21	59			

a. Dependent Variable: Local Revenue

b. Predictors: (Constant), Parking Tax, Hotel Tax, Advertising Tax, Restaurant Tax
Source: (Results of data processing with SPSS 26 Version 9, 2022)

Based on Table 7, the simultaneous test (F test) shows a significant result of 0.005 (< 0.05), then it can be concluded that Ha_1 is accepted. This means that the restaurant tax, advertising tax, hotel tax, and parking tax together significantly affect the local revenue of Metro City with 60 samples of data. Based on the analysis of the coefficient of determination on table 5, the value of Adjusted R Square is 0.177 or 17.7%. This shows that local revenue is influenced by restaurant taxes, advertising taxes, hotel taxes, and parking taxes by 17.7%. Meanwhile, the remaining 82.3% is influenced by other variables not explained in this study.

2) The Effect of Restaurant Tax on Local Revenue

Based on table 6, the partial test (t-test) shows that the significance value of the restaurant tax is 0.359 and the value is > 0.05, meaning Ho_2 is accepted and Ha_2 is rejected. This shows that restaurant tax partially does not have a significant effect on local revenue. Because the restaurant tax received by the government does not affect the local revenue of Metro City because only a few restaurants have the potential to increase local revenue. Meanwhile, other restaurants in Metro City can potentially increase local revenue, but the potential is not too high. Income from restaurants can become local revenue, but in its realization, it is still unable to optimize the achievement revenue of local revenue. Therefore, the restaurant tax does not significantly affect local revenue. This study's results align with research conducted by Lasmini & Astuti (2019) and Samosir (2020), who said that the restaurant tax contributes less to local revenue.

3) The Effect of Advertising Tax on Local Revenue

Based on table 6, the partial test (t-test) shows that the significance value of the advertising tax is 0.114 and the value is > 0.05, meaning Ho_3 is accepted and Ha_3 is rejected. This shows that the advertising tax partially does not have a significant effect on local revenue. Because the advertising tax received by the government does not affect the local revenue of Metro City because only a few billboards/advertisements can potentially increase local revenue. Meanwhile, other billboards/advertisements in Metro City can potentially increase local revenue, but the potential is not too high. Income from billboards/advertisements can become local revenue, but in its realization, it is still unable to optimize local revenue achievement revenue. Therefore, the advertising tax does not significantly affect local revenue. This study's results align with research conducted by Jariyah & Mildawati (2020) and Primandari & Dahlia (2020), who said that the advertising tax contributed less to local revenue.

4) The Effect of Hotel Tax on Local Revenue

Based on table 6, the partial test (t-test) shows that the significance value of the hotel tax is 0.663 and the value is > 0.05, meaning Ho_4 is accepted and Ha_4 is rejected. This shows that hotel tax partially does not have a significant effect on local revenue. Because the hotel tax received by the government does not affect the local revenue of Metro City because only a few hotels have the potential to increase local revenue. Meanwhile, other hotels in Metro City can potentially increase local revenue, but the potential is not too high. Income from hotels can become local revenue, but in its realization, it is still unable to optimize the achievement revenue of local revenue. Therefore, hotel tax does not have a significant effect on local revenue. This study's results align with research conducted by Jariyah & Mildawati (2020) and Lasmini & Astuti (2019), who said that hotel tax contributions do not affect Local revenue. Revenue from parking lots can be local revenue.

5) The Effect of Parking Tax on Local Revenue

Based on table 6, the partial test (t-test) shows that the significance value of the parking tax is 0.003 and the value is < 0.05, meaning Ho_5 is rejected and Ha_5 is accepted. This shows that the parking tax partially significantly affects local revenue. Revenue from parking lots can be local revenue receipts, proven after being tested. The results showed that the parking tax significantly affects local revenue. This study's results align with Yusuf & Maidar (2018) research and are in line with Pratama et al. (2019), which state that the parking tax contribution significantly affects local revenue.

6. Conclusion

This study aims to determine the effect of the contribution of restaurant tax, advertising tax, hotel tax, and parking tax on the local revenue of Metro City in 2016-2020. The object of this research is Metro City, using a research sample of 60 data. This study uses Microsoft Excel 2016 and SPSS 26 Version 9 to process the data. Based on the results of research conducted by the authors, the following conclusions are obtained:

1) Based on the results of simultaneous testing, the independent variables, namely restaurant tax, advertising tax, hotel tax, and parking tax, significantly influence the local revenue of Metro City in 2016-2020. Based on the coefficient of determination obtained by 0.177 or 17.7%, it means that the independent variables, namely restaurant tax, advertising tax, hotel tax, and parking tax, can explain local revenue by 17.7% and the remaining 82.3% is explained by other variables not explained in this study.

2) Based on the partial test results, restaurant tax, advertising tax, hotel tax, and parking tax have the following effects:
   a. Restaurant tax did not significantly affect the local revenue of Metro City in 2016-2020.
   b. Advertising tax did not significantly affect the local revenue of Metro City in 2016-2020.
   c. Hotel tax did not significantly affect the local revenue of Metro City in 2016-2020.

  d. Parking tax has a significant positive effect on the local revenue of Metro City in 2016-2020.

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